

BROWN COUNTY, KANSAS
FINANCIAL STATEMENTS
December 31, 2015

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Brown County, Kansas
FINANCIAL STATEMENTS
December 31, 2015

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MIZE HOUSER
COMPANY_{P.A.}

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Brown County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of Brown County, Kansas, (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the County to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2015, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-related municipal entity, summary of receipts and disbursements – agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Mike Houser: Company PA

Certified Public Accountants
Lawrence, Kansas

July 29, 2016

Brown County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2015

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Period Adjustment</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Governmental Type Funds:							
General Funds:							
General	\$ 956,836	\$ -	\$ 3,214,252	\$ 3,159,392	\$ 1,011,696	\$ -	\$ 1,011,696
Special Purpose Funds:							
Road and Bridge	936,747	-	2,523,272	2,391,054	1,068,965	-	1,068,965
Special Machinery	345,315	-	-	55,378	289,937	-	289,937
Health	-	-	64,760	54,912	9,848	-	9,848
Historical Society	-	-	30,000	30,000	-	-	-
Employee Benefits	912,541	-	980,096	933,980	958,657	-	958,657
Election	22,679	-	67,379	74,182	15,876	-	15,876
Extension Council	-	-	91,500	91,500	-	-	-
Mental Health	-	-	70,200	70,200	-	-	-
Mental Retardation	164	-	27,009	27,052	121	-	121
Capital Improvement	807,029	-	208,823	272,418	743,434	-	743,434
Technology	64,536	-	16,202	10,319	70,419	-	70,419
Conservation	-	-	25,000	25,000	-	-	-
Tax Increment Financing	-	-	29,559	13,628	15,931	-	15,931
Appraisers	3,992	-	180,114	163,217	20,889	-	20,889
Neighborhood Revitalization	-	-	301,426	301,426	-	-	-
Ambulance	-	-	110,000	110,000	-	-	-
Noxious Weed	41,948	-	106,284	132,916	15,316	-	15,316
Alcohol	9,463	-	16,127	16,287	9,303	-	9,303
Drug Forfeiture	18,676	-	411	16,049	3,038	-	3,038
Special Parks and Recreation	52	-	6,851	6,900	3	-	3
Worthless Checks	1,874	-	645	84	2,435	-	2,435
Diversions	1,834	-	14,586	12,362	4,058	-	4,058
911	-	-	-	-	-	-	-
Wireless 911	57,379	-	-	52,007	5,372	-	5,372
BR CA Drug Forfeiture	358	-	-	-	358	-	358
Capital Projects	171,411	-	59,113	-	230,524	-	230,524
Federal ACE	22,025	-	11,537	28,268	5,294	-	5,294
Juvenile Justice Prevention	1,823	-	8,384	8,859	1,348	-	1,348
Juvenile Justice Core	22,597	-	307,549	313,034	17,112	-	17,112
Federal Match	445	-	-	-	445	-	445
Adult Community Corrections	34,441	-	237,527	230,690	41,278	-	41,278
Sheriff's Income	15,087	-	17,994	18,967	14,114	-	14,114
CC123	710	-	598	520	788	-	788
Bond and Interest Fund:							
Bond and Interest	1,715,162	-	709,900	493,050	1,932,012	-	1,932,012
Business Funds:							
Services for the Elderly	685	-	94,241	94,926	-	-	-
Solid Waste	[8,982]	-	542,457	515,713	17,762	30,265	48,027
Total Primary Government	6,156,827	-	10,073,796	9,724,290	6,506,333	30,265	6,536,598
Related Municipal Entity:							
Extension Council	162,068	-	114,511	110,343	166,236	-	166,236
Total Reporting Entity (Excluding Agency Funds)	\$ 6,318,895	\$ -	\$ 10,188,307	\$ 9,834,633	\$ 6,672,569	\$ 30,265	\$ 6,702,834

COMPOSITION OF CASH:

Citizens State Bank and Trust - Checking	\$ 101,916
Morrill & Janes Bank - Checking	17,926,723
Micro Loan Repay - Checking	84,300
District Court	25,441
Law Library - Checking	39,920
Extension Council - Checking	156,236
Extension Council - Certificate of Deposit	10,000
Sheriff's Account - Checking	9,959
Jail Income Account - Checking	14,114
Inmate Account - Checking	26,879
Cash on Hand	500
Total Cash	18,395,988
Less Agency Funds per Statement 5	11,693,154
Total Reporting Entity (excluding Agency Funds)	\$ 6,702,834

Brown County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Brown County, Kansas, is a municipal corporation governed by an elected three-member commission. These regulatory financial statements presents Brown County (the primary government) and its related municipal entity. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents.

Extension Council. The Brown County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

Because the Extension Council is not a separate taxing entity, the County levies tax for the Extension Council's operations. The County appropriated \$91,500 to the Extension Council in 2015. The Extension Council is presented as a governmental fund type. Complete financial statements for the Extension Council may be obtained at the Brown County Courthouse, Hiawatha, Kansas.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Regulatory Basis Fund Types

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Brown County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Regulatory Basis Fund Types (Continued)

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Business Fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Agency Fund - used to report assets held by the County in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in the local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of the notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The 2015 budget was amended for the Noxious Weed and Wireless 911 funds.

Brown County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Information (Continued)

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for certain special purpose, capital project, business, and agency funds. The special purpose funds that are required to have a legal operating budget are listed in Schedule 1 on page 10.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

NOTE 2 - DEPOSITS

Deposits. K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

Investments. K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. As of December 31, 2015, the County held no such investments.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods."

At December 31, 2015, the County's carrying amount of deposits was \$18,395,988 and the bank balance was \$19,426,362. The bank balance was held by two banks, resulting in a concentration of credit risk. Of the bank balance, \$757,392 was covered by federal depository insurance, \$3,427,387 was secured by a letter of credit in the County's name, and the balance of \$15,241,583 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Brown County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

NOTE 3 - LONG-TERM DEBT

During the year ended December 31, 2015, the following changes occurred in long term liabilities:

<u>Type of Issue</u>	Beginning Balance January 1, 2015	<u>Additions</u>	<u>Payments</u>	Ending Balance December 31, 2015	Interest Paid
Revenue bonds	\$ 2,680,000	\$ -	\$ 400,000	\$ 2,280,000	\$ 93,050
Lease	17,677	-	17,677	-	-
Total	<u>\$ 2,697,677</u>	<u>\$ -</u>	<u>\$ 417,677</u>	<u>\$ 2,280,000</u>	<u>\$ 93,050</u>

Revenue Bonds. On February 1, 2009 the County adopted a resolution to issue Revenue Bond, Series 2009 for the principal amount of \$4,400,000. The final maturity on the bonds is June 1, 2020. The purpose of this issuance is to fund the construction of the jail/detention facility. The payment schedule for the issuance is as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2016	\$ 415,000	\$ 80,825
2017	430,000	66,000
2018	455,000	48,300
2019	480,000	29,600
2020	500,000	10,000
Total	<u>\$ 2,280,000</u>	<u>\$ 234,725</u>

Horton Community Hospital. The County entered into an agreement with Horton Community Hospital (HCH), where HCH agrees to provide ambulance services to the County. This agreement is scheduled for July 1, 2012 through June 30, 2017. Under this agreement the County will subsidize HCH in the amount of \$49,950 per year less \$2,034 per month to satisfy the purchase of ambulance equipment.

Town and Country Ambulance Service. The County entered into an agreement with Town and Country Ambulance Service, where Town and Country Ambulance Service agrees to provide ambulance services for Brown County in the City of Hiawatha. This agreement is scheduled for January 1, 2012 through December 31, 2016. Under this agreement, the County will subsidize Town and Ambulance Service in the amount of \$49,950 per year less \$161 per month to satisfy the purchase of ambulance equipment.

Town and Country EMS Service. The County entered into an agreement with Town and Country EMS, LLC, in which Town and Country EMS agrees to provide ambulance services to the City of Hiawatha and other agreed to areas of Brown County. The agreement is scheduled for May 1, 2014 through April 30, 2022. Under the agreement, the County will subsidize Town and Country EMS in the amount of \$54,950 per year, less \$988 per month to satisfy the purchase of ambulance equipment.

Brown County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

NOTE 4 - INTERFUND TRANSACTIONS

The following transfers were made during 2015:

From	To	Amount	Regulatory Authority
General Fund	Historical Society Fund	\$ 373	Accounting correction
General Fund	Extension Council Fund	223	Accounting correction
General Fund	Mental Health Fund	94	Accounting correction
General Fund	Capital Improvement Fund	197,673	K.S.A. 19-120
General Fund	Conservation Fund	80	Accounting correction
General Fund	Appraisers Fund	5,377	Accounting correction
General Fund	Ambulance Fund	495	Accounting correction
General Fund	Capital Projects Fund	325	K.S.A. 19-120
General Fund	Services for the Elderly Fund	2,765	Accounting correction
Road & Bridge Fund	General Fund	93,500	Accounting correction
Special MVT	General Fund	32,149	K.S.A. 8-145
Election Fund	Capital Improvement Fund	10,000	K.S.A. 19-120
Federal Ace Fund	Juvenile Justice Prevention Fund	310	Accounting correction
Juvenile Justice Prevention Fund	Federal ACE Fund	4,037	Accounting correction
Other Clearing Accounts Fund	General Fund	4	Accounting correction
Technology Fund	General Fund	8	Accounting correction
Employee Benefits Fund	Taxation and Clearing Accounts Fund	40,958	Accounting correction
Capital Improvement Fund	General Fund	41,500	K.S.A. 19-120
Taxation and Clearing Accounts Fund	Tax Increment Financing Fund	14,286	Accounting correction
Taxation and Clearing Accounts Fund	Employee Benefits Fund	901	Accounting correction
Taxation and Clearing Accounts Fund	Alcohol Fund	16,127	Accounting correction
Taxation and Clearing Accounts Fund	Special Parks and Recreation Fund	6,851	Accounting correction
Taxation and Clearing Accounts Fund	General Fund	6,955	Accounting correction
Taxation and Clearing Accounts Fund	Road & Bridge Fund	486,314	K.S.A. 68-141g
		<u>\$ 961,304</u>	

NOTE 5 - DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to KPERs (611 South Kansas Avenue, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. KPERs has multiple benefit structures and contribution rates depending on whether the employee is a KPERs 1, KPERs 2 or KPERs 3 member. KPERs 1 members are active and contributing members hired before July 1, 2009. KPERs 2 members were first employed in a covered position on or after July 1, 2009, and KPERs 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERs member-employee contribution rate a 6% of covered salary for KPERs 1, KPERs 2 and KPERs 3 members. Member contributions are withheld by their employer and paid to KPERs according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERs 1, KPERs 2 and KPERs 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the .85% contribution rate for Death and Disability Program) and statutory contribution rate was 9.48% for the fiscal year ended December 31, 2015. Contributions to the pension plan from the County were \$260,074 for the year ended December 31, 2015.

Brown County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability. At December 31, 2015, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,964,406. The net pension liability was measured as of June 30, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the KPERS website at www.kpers.org or can be obtained as described above.

NOTE 6 - COMPENSATED ABSENCES

The County's policy regarding compensated absences is as follows:

Vacation leave accumulates on a sliding scale based on length of employment, carries over to the following year and will be paid upon termination. Sick leave accumulates with up to 260 hours being paid upon termination of employment.

The liability for accrued vacation and sick leave payable at December 31, 2015 is \$120,568.

NOTE 7 - COMMITMENTS AND CONTINGENCIES

The County participates in various federal and state grant programs from year to year. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for the reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

The County is involved in various lawsuits arising in the ordinary course of business. Management expects a favorable outcome in these matters. In the event of an unfavorable outcome, the County management believes any potential losses will not have a material impact on the financial position of the County.

NOTE 8 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. No significant reductions in insurance coverage from that of the prior year have occurred. Settlements have not exceeded insurance coverage for each of the past three years.

NOTE 9 - JOINTLY GOVERNED ORGANIZATION

The County, in conjunction with six other counties in northeast Kansas formed the Housing Authority of Brown County, Kansas. Each County appoints one member to the Authority's governing board. The Authority is to provide an entity for obtaining Section 8 and other housing assistance from the federal government for the provision of housing to low-income renters within the seven county areas. The Authority does not constitute a direct financial burden on the County and it is not anticipated that this will change.

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Brown County, Kansas
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year Budget</u>	<u>Variance Over [Under]</u>
Governmental Type Funds:					
General Funds:					
General	\$ 3,129,509	\$ 263,061	\$ 3,392,570	\$ 3,159,392	\$ 233,178
Special Purpose Funds:					
Road and Bridge	2,750,000	-	2,750,000	2,391,054	358,946
Health	64,912	-	64,912	54,912	10,000
Historical Society	30,000	-	30,000	30,000	-
Employee Benefits	1,256,000	-	1,256,000	933,980	322,020
Election	76,000	-	76,000	74,182	1,818
Extension Council	91,500	-	91,500	91,500	-
Mental Health	70,200	-	70,200	70,200	-
Mental Retardation	27,052	-	27,052	27,052	-
Technology	22,000	-	22,000	10,319	11,681
Conservation	25,000	-	25,000	25,000	-
Appraisers	172,000	-	172,000	163,217	8,783
Ambulance	110,000	-	110,000	110,000	-
Noxious Weed	154,649	-	154,649	132,916	21,733
Alcohol	20,490	-	20,490	16,287	4,203
Special Parks and Recreation	10,000	-	10,000	6,900	3,100
911	50,000	-	50,000	-	50,000
Wireless 911	57,377	-	57,377	52,007	5,370
Business Funds:					
Services for the Elderly	103,000	-	103,000	94,926	8,074
Solid Waste	600,000	-	600,000	515,713	84,287
Total Primary Government	<u>\$ 8,819,689</u>	<u>\$ 263,061</u>	<u>\$ 9,082,750</u>	<u>\$ 7,959,557</u>	<u>\$ 1,123,193</u>

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
General Fund
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 1,676,755	\$ 1,676,651	\$ 104
Intergovernmental	788,098	709,075	79,023
Fines and fees	181,941	139,455	42,486
Use of money and property	70,058	100,000	[29,942]
Reimbursements	263,061	-	263,061
Miscellaneous	60,223	-	60,223
Transfers in	<u>174,116</u>	<u>-</u>	<u>174,116</u>
Total Receipts	<u>3,214,252</u>	<u>\$ 2,625,181</u>	<u>\$ 589,071</u>
Expenditures			
County Commissioners	542,130	\$ 500,000	\$ [42,130]
County Clerk	100,325	122,000	21,675
County Treasurer	180,823	205,000	24,177
County Attorney	121,247	116,460	[4,787]
Register of Deeds	73,595	76,000	2,405
Sheriff	906,802	900,000	[6,802]
Janitor	142,022	240,000	97,978
District Court	181,072	150,249	[30,823]
Coroner	-	12,000	12,000
Computer	81,880	136,000	54,120
Jail	521,683	480,000	[41,683]
Miscellaneous	100,408	191,800	91,392
Transfers out	207,405	-	[207,405]
Adjustment for qualifying budget credits	<u>-</u>	<u>263,061</u>	<u>263,061</u>
Total Expenditures	<u>3,159,392</u>	<u>\$ 3,392,570</u>	<u>\$ 233,178</u>
Receipts Over [Under] Expenditures	54,860		
Unencumbered Cash, Beginning	<u>956,836</u>		
Unencumbered Cash, Ending	<u>\$ 1,011,696</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Road and Bridge Fund
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 1,923,098	\$ 1,921,118	\$ 1,980
Intergovernmental	113,860	-	113,860
Transfer in	486,314	439,619	46,695
Total Receipts	<u>2,523,272</u>	<u>\$ 2,360,737</u>	<u>\$ 162,535</u>
Expenditures			
Personal services	332,726	\$ 362,000	\$ 29,274
Contractual services	128,877	68,000	[60,877]
Commodities	1,808,614	2,155,000	346,386
Capital outlay	27,337	165,000	137,663
Transfer out	93,500	-	[93,500]
Total Expenditures	<u>2,391,054</u>	<u>\$ 2,750,000</u>	<u>\$ 358,946</u>
Receipts Over [Under] Expenditures	132,218		
Unencumbered Cash, Beginning	<u>936,747</u>		
Unencumbered Cash, Ending	<u>\$ 1,068,965</u>		

See independent auditor's report on the financial statements.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Special Machinery Fund*
Regulatory Basis
For the Year Ended December 31, 2015

Receipts	
Reimbursements	\$ -
Total Receipts	-
Expenditures	
Commodities	55,378
Total Expenditures	55,378
Receipts Over [Under] Expenditures	[55,378]
Unencumbered Cash, Beginning	345,315
Unencumbered Cash, Ending	\$ 289,937

* This fund is not required to be budgeted.

Brown County, Kansas
 Schedule of Receipts and Expenditures - Actual and Budget
 Health Fund
 Regulatory Basis
 For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 64,760	\$ 64,912	\$ [152]
Total Receipts	<u>64,760</u>	<u>\$ 64,912</u>	<u>\$ [152]</u>
Expenditures			
Appropriation	54,912	\$ 64,912	\$ 10,000
Total Expenditures	<u>54,912</u>	<u>\$ 64,912</u>	<u>\$ 10,000</u>
Receipts Over [Under] Expenditures	9,848		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 9,848</u>		

See independent auditor's report on the financial statements.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Historical Society Fund
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 29,627	\$ 30,000	\$ [373]
Transfers in	373	-	373
Total Receipts	<u>30,000</u>	<u>\$ 30,000</u>	<u>\$ -</u>
Expenditures			
Appropriation	<u>30,000</u>	<u>\$ 30,000</u>	<u>\$ -</u>
Total Expenditures	<u>30,000</u>	<u>\$ 30,000</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	-		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Employee Benefits Fund
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 946,688	\$ 946,944	\$ [256]
Paid in	20,492	-	20,492
Miscellaneous	167	-	167
Reimbursements	11,848	-	11,848
Transfers in	901	-	901
Total Receipts	<u>980,096</u>	<u>\$ 946,944</u>	<u>\$ 33,152</u>
Expenditures			
Social security	170,238	\$ 208,000	\$ 37,762
Retirement	249,469	258,000	8,531
Workmen's compensation	39,270	65,000	25,730
Unemployment insurance	21,845	10,000	[11,845]
Health insurance	412,200	715,000	302,800
Transfers out	40,958	-	[40,958]
Total Expenditures	<u>933,980</u>	<u>\$ 1,256,000</u>	<u>\$ 322,020</u>
Receipts Over [Under] Expenditures	46,116		
Unencumbered Cash, Beginning	<u>912,541</u>		
Unencumbered Cash, Ending	<u>\$ 958,657</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Election Fund
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 67,379	\$ 67,273	\$ 106
Total Receipts	<u>67,379</u>	<u>67,273</u>	<u>106</u>
Expenditures			
Personal services	43,501	\$ 28,500	\$ [15,001]
Contractual services	17,981	30,500	12,519
Commodities	2,700	7,000	4,300
Transfer out	10,000	10,000	-
Total Expenditures	<u>74,182</u>	<u>\$ 76,000</u>	<u>\$ 1,818</u>
Receipts Over [Under] Expenditures	[6,803]		
Unencumbered Cash, Beginning	<u>22,679</u>		
Unencumbered Cash, Ending	<u>\$ 15,876</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Extension Council Fund
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 91,277	\$ 91,500	\$ [223]
Transfers in	223	-	223
Total Receipts	<u>91,500</u>	<u>\$ 91,500</u>	<u>\$ -</u>
Expenditures			
Appropriation	<u>91,500</u>	<u>\$ 91,500</u>	<u>\$ -</u>
Total Expenditures	<u>91,500</u>	<u>\$ 91,500</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	<u>\$ -</u>		

See independent auditor's report on the financial statements.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Mental Health Fund
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 70,106	\$ 70,200	\$ [94]
Transfers in	94	-	94
Total Receipts	<u>70,200</u>	<u>\$ 70,200</u>	<u>\$ -</u>
Expenditures			
Appropriation	<u>70,200</u>	<u>\$ 70,200</u>	<u>\$ -</u>
Total Expenditures	<u>70,200</u>	<u>\$ 70,200</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	<u>\$ -</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Mental Retardation Fund
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 27,009	\$ 27,052	\$ [43]
Total Receipts	<u>27,009</u>	<u>27,052</u>	<u>\$ [43]</u>
Expenditures			
Appropriation	<u>27,052</u>	<u>\$ 27,052</u>	<u>\$ -</u>
Total Expenditures	<u>27,052</u>	<u>\$ 27,052</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	[43]		
Unencumbered Cash, Beginning	<u>164</u>		
Unencumbered Cash, Ending	<u>\$ 121</u>		

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Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Capital Improvement Fund*
Regulatory Basis
For the Year Ended December 31, 2015

Receipts	
Reimbursements	\$ 1,150
Transfers in	<u>207,673</u>
Total Receipts	<u>208,823</u>
Expenditures	
Contractual services	45,839
Commodities	185,079
Transfers out	<u>41,500</u>
Total Expenditures	<u>272,418</u>
Receipts Over [Under] Expenditures	[63,595]
Unencumbered Cash, Beginning	<u>807,029</u>
Unencumbered Cash, Ending	<u>\$ 743,434</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Technology Fund
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Intergovernmental	\$ 16,202	\$ 12,832	\$ 3,370
Total Receipts	<u>16,202</u>	<u>\$ 12,832</u>	<u>\$ 3,370</u>
Expenditures			
Contractual services	10,311	\$ 22,000	\$ 11,689
Transfers out	8	-	[8]
Total Expenditures	<u>10,319</u>	<u>\$ 22,000</u>	<u>\$ 11,681</u>
Receipts Over [Under] Expenditures	5,883		
Unencumbered Cash, Beginning	<u>64,536</u>		
Unencumbered Cash, Ending	<u>\$ 70,419</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Conservation Fund
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 24,920	\$ 25,000	\$ [80]
Transfer in	<u>80</u>	<u>-</u>	<u>80</u>
Total Receipts	<u>25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
Expenditures			
Appropriations	<u>25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
Total Expenditures	<u>25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	-		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Tax Increment Financing Fund*
Regulatory Basis
For the Year Ended December 31, 2015

Receipts	
Paid in	\$ 15,273
Transfer in	<u>14,286</u>
Total Receipts	<u>29,559</u>
Expenditures	
Paid out	<u>13,628</u>
Total Expenditures	<u>13,628</u>
Receipts Over [Under] Expenditures	15,931
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 15,931</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Appraisers Fund
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 174,737	\$ 172,000	\$ 2,737
Transfer in	<u>5,377</u>	<u>-</u>	<u>5,377</u>
Total Receipts	<u>180,114</u>	<u>\$ 172,000</u>	<u>\$ 8,114</u>
Expenditures			
Personal services	144,498	\$ 150,900	\$ 6,402
Contractual services	12,499	13,050	551
Capital outlay	-	3,500	3,500
Commodities	<u>6,220</u>	<u>4,550</u>	<u>[1,670]</u>
Total Expenditures	<u>163,217</u>	<u>\$ 172,000</u>	<u>\$ 8,783</u>
Receipts Over [Under] Expenditures	16,897		
Unencumbered Cash, Beginning	<u>3,992</u>		
Unencumbered Cash, Ending	<u>\$ 20,889</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Neighborhood Revitalization Fund*
Regulatory Basis
For the Year Ended December 31, 2015

Receipts	
Paid in	\$ 301,426
Total Receipts	<u>301,426</u>
Expenditures	
Paid out	<u>301,426</u>
Total Expenditures	<u>301,426</u>
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Ambulance Fund
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 109,505	\$ 110,000	\$ [495]
Transfers in	495	-	495
Total Receipts	<u>110,000</u>	<u>\$ 110,000</u>	<u>\$ -</u>
Expenditures			
Appropriation	110,000	\$ 110,000	-
Total Expenditures	<u>110,000</u>	<u>\$ 110,000</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	<u>\$ -</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Noxious Weed Fund
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 76,734	\$ 77,701	\$ [967]
Customer charges	<u>29,550</u>	<u>35,000</u>	<u>[5,450]</u>
Total Receipts	<u>106,284</u>	<u>\$ 112,701</u>	<u>\$ [6,417]</u>
Expenditures			
Personal services	42,588	\$ 45,700	\$ 3,112
Contractual services	7,861	25,241	17,380
Commodities	<u>82,467</u>	<u>83,708</u>	<u>1,241</u>
Total Expenditures	<u>132,916</u>	<u>\$ 154,649</u>	<u>\$ 21,733</u>
Receipts Over [Under] Expenditures	[26,632]		
Unencumbered Cash, Beginning	<u>41,948</u>		
Unencumbered Cash, Ending	<u>\$ 15,316</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Alcohol Fund
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Transfers in	\$ 16,127	\$ 18,000	\$ [1,873]
Total Receipts	<u>16,127</u>	<u>\$ 18,000</u>	<u>\$ [1,873]</u>
Expenditures			
Appropriations	12,199	\$ 20,490	\$ 8,291
Miscellaneous	<u>4,088</u>	<u>-</u>	<u>[4,088]</u>
Total Expenditures	<u>16,287</u>	<u>\$ 20,490</u>	<u>\$ 4,203</u>
Receipts Over [Under] Expenditures	[160]		
Unencumbered Cash, Beginning	<u>9,463</u>		
Unencumbered Cash, Ending	<u>\$ 9,303</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Drug Forfeiture Fund*
Regulatory Basis
For the Year Ended December 31, 2015

Receipts	
Paid in	\$ 411
Total Receipts	<u>411</u>
Expenditures	
Commodities	<u>16,049</u>
Total Expenditures	<u>16,049</u>
Receipts Over [Under] Expenditures	[15,638]
Unencumbered Cash, Beginning	<u>18,676</u>
Unencumbered Cash, Ending	<u>\$ 3,038</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Special Parks and Recreation Fund
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ -	\$ 10,000	\$ [10,000]
Transfers in	<u>6,851</u>	<u>-</u>	<u>6,851</u>
Total Receipts	<u>6,851</u>	<u>\$ 10,000</u>	<u>\$ [3,149]</u>
Expenditures			
Appropriation	<u>6,900</u>	<u>\$ 10,000</u>	<u>\$ 3,100</u>
Total Expenditures	<u>6,900</u>	<u>\$ 10,000</u>	<u>\$ 3,100</u>
Receipts Over [Under] Expenditures	[49]		
Unencumbered Cash, Beginning	<u>52</u>		
Unencumbered Cash, Ending	<u>\$ 3</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Worthless Checks Fund*
Regulatory Basis
For the Year Ended December 31, 2015

Receipts	
Paid in	\$ 645
Total Receipts	<u>645</u>
Expenditures	
Contractual services	<u>84</u>
Total Expenditures	<u>84</u>
Receipts Over [Under] Expenditures	561
Unencumbered Cash, Beginning	<u>1,874</u>
Unencumbered Cash, Ending	<u>\$ 2,435</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Diversion Fund*
Regulatory Basis
For the Year Ended December 31, 2015

Receipts	
District court	\$ 14,586
Total Receipts	<u>14,586</u>
Expenditures	
Personal services	3,750
Contractual services	7,841
Commodities	<u>771</u>
Total Expenditures	<u>12,362</u>
Receipts Over [Under] Expenditures	2,224
Unencumbered Cash, Beginning	<u>1,834</u>
Unencumbered Cash, Ending	<u>\$ 4,058</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
911 Fund
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ -	\$ 50,000	\$ [50,000]
Total Receipts	-	<u>\$ 50,000</u>	<u>\$ [50,000]</u>
Expenditures			
Contractual services	-	\$ 50,000	\$ 50,000
Total Expenditures	-	<u>\$ 50,000</u>	<u>\$ 50,000</u>
Receipts Over [Under] Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	<u>\$ -</u>		

See independent auditor's report on the financial statements.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Wireless 911 Fund
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Paid in	\$ -	\$ -	\$ -
Total Receipts	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures			
Personal services	539	\$ -	\$ [539]
Contractual services	48,662	57,377	8,715
Commodities	<u>2,806</u>	<u>-</u>	<u>[2,806]</u>
Total Expenditures	<u>52,007</u>	<u>\$ 57,377</u>	<u>\$ 5,370</u>
Receipts Over [Under] Expenditures	[52,007]		
Unencumbered Cash, Beginning	<u>57,379</u>		
Unencumbered Cash, Ending	<u>\$ 5,372</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
BR CA Drug Forfeiture Fund*
Regulatory Basis
For the Year Ended December 31, 2015

Receipts	
Paid in	\$ -
Total Receipts	-
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	358
Unencumbered Cash, Ending	\$ 358

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Capital Projects Fund*
Regulatory Basis
For the Year Ended December 31, 2015

Receipts	
Paid in	\$ 58,788
Transfers in	<u>325</u>
Total Receipts	<u>59,113</u>
Expenditures	
Contractual services	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over [Under] Expenditures	59,113
Unencumbered Cash, Beginning	<u>171,411</u>
Unencumbered Cash, Ending	<u>\$ 230,524</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Federal ACE Fund*
Regulatory Basis
For the Year Ended December 31, 2015

Receipts	
Miscellaneous	\$ 7,500
Transfers in	4,037
Total Receipts	<u>11,537</u>
Expenditures	
Personal services	16,066
Contractual services	434
Commodities	11,458
Transfers out	310
Total Expenditures	<u>28,268</u>
Receipts Over [Under] Expenditures	[16,731]
Unencumbered Cash, Beginning	<u>22,025</u>
Unencumbered Cash, Ending	<u>\$ 5,294</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Juvenile Justice Prevention Fund*
Regulatory Basis
For the Year Ended December 31, 2015

Receipts	
Paid in	\$ 8,074
Transfers in	310
Total Receipts	<u>8,384</u>
Expenditures	
Contractual services	870
Commodities	3,952
Transfers out	4,037
Total Expenditures	<u>8,859</u>
Receipts Over [Under] Expenditures	[475]
Unencumbered Cash, Beginning	<u>1,823</u>
Unencumbered Cash, Ending	<u>\$ 1,348</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Juvenile Justice Core Fund*
Regulatory Basis
For the Year Ended December 31, 2015

Receipts	
Paid in	\$ 307,549
Total Receipts	<u>307,549</u>
Expenditures	
Personal services	205,638
Contractual services	17,882
Commodities	25,096
Miscellaneous	64,418
Total Expenditures	<u>313,034</u>
Receipts Over [Under] Expenditures	[5,485]
Unencumbered Cash, Beginning	<u>22,597</u>
Unencumbered Cash, Ending	<u>\$ 17,112</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Federal Match Fund*
Regulatory Basis
For the Year Ended December 31, 2015

Receipts	
Reimbursements	\$ -
Total Receipts	-
Expenditures	
Personal services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	445
Unencumbered Cash, Ending	\$ 445

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Adult Community Corrections Fund*
Regulatory Basis
For the Year Ended December 31, 2015

Receipts	
Paid in	\$ 237,527
Total Receipts	<u>237,527</u>
Expenditures	
Personal services	159,724
Commodities	18,732
Contractual services	4,603
Miscellaneous	<u>47,631</u>
Total Expenditures	<u>230,690</u>
Receipts Over [Under] Expenditures	6,837
Unencumbered Cash, Beginning	<u>34,441</u>
Unencumbered Cash, Ending	<u>\$ 41,278</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Sheriff's Income Fund*
Regulatory Basis
For the Year Ended December 31, 2015

Receipts	
Paid in	\$ 17,994
Total Receipts	<u>17,994</u>
Expenditures	
Miscellaneous	<u>18,967</u>
Total Expenditures	<u>18,967</u>
Receipts Over [Under] Expenditures	[973]
Unencumbered Cash, Beginning	<u>15,087</u>
Unencumbered Cash, Ending	<u>\$ 14,114</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
CC123 Fund*
Regulatory Basis
For the Year Ended December 31, 2015

Receipts	
Paid in	\$ 598
Total Receipts	<u>598</u>
Expenditures	
Contractual	<u>520</u>
Total Expenditures	<u>520</u>
Receipts Over [Under] Expenditures	78
Unencumbered Cash, Beginning	<u>710</u>
Unencumbered Cash, Ending	<u>\$ 788</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Bond and Interest Fund*
Regulatory Basis
For the Year Ended December 31, 2015

Receipts	
Paid in	\$ 709,900
Total Receipts	<u>709,900</u>
Expenditures	
Lease payment	<u>493,050</u>
Total Expenditures	<u>493,050</u>
Receipts Over [Under] Expenditures	216,850
Unencumbered Cash, Beginning	<u>1,715,162</u>
Unencumbered Cash, Ending	<u>\$ 1,932,012</u>

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Services for the Elderly Fund
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Taxes	\$ 89,829	\$ 88,474	\$ 1,355
Charges to customers	-	14,000	[14,000]
Transfer in	2,765	-	2,765
Reimbursement	<u>1,647</u>	<u>-</u>	<u>1,647</u>
Total Receipts	<u>94,241</u>	<u>\$ 102,474</u>	<u>\$ [8,233]</u>
Expenditures			
Personal services	58,683	\$ 60,000	\$ 1,317
Commodities	13,497	10,925	[2,572]
Contractual services	20,991	24,575	3,584
Miscellaneous	<u>1,755</u>	<u>7,500</u>	<u>5,745</u>
Total Expenditures	<u>94,926</u>	<u>\$ 103,000</u>	<u>\$ 8,074</u>
Receipts Over [Under] Expenditures	[685]		
Unencumbered Cash, Beginning	<u>685</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Solid Waste Fund
Regulatory Basis
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts			
Paid in	\$ 14,159	\$ -	\$ 14,159
Landfill fees	528,298	800,000	[271,702]
Miscellaneous	-	100,000	[100,000]
Total Receipts	<u>542,457</u>	<u>\$ 900,000</u>	<u>\$ [357,543]</u>
Expenditures			
Personal services	64,999	\$ 75,000	\$ 10,001
Commodities	199,239	12,853	[186,386]
Contractual services	233,803	431,628	197,825
Capital outlay	<u>17,672</u>	<u>80,519</u>	<u>62,847</u>
Total Expenditures	<u>515,713</u>	<u>\$ 600,000</u>	<u>\$ 84,287</u>
Receipts Over [Under] Expenditures	26,744		
Unencumbered Cash, Beginning	<u>[8,982]</u>		
Unencumbered Cash, Ending	<u>\$ 17,762</u>		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Related Municipal Entity - Extension Council
Regulatory Basis
For the Year Ended December 31, 2015

Receipts	
County appropriations	\$ 91,500
State salary reimbursement	20,088
Education services	2,074
Interest and miscellaneous	<u>849</u>
Total Receipts	<u>114,511</u>
Expenditures	
Personal services	79,131
Contractual	21,620
Commodities	7,821
Capital outlay	<u>1,771</u>
Total Expenditures	<u>110,343</u>
Receipts Over [Under] Expenditures	4,168
Unencumbered Cash, Beginning	<u>162,068</u>
Unencumbered Cash, Ending	<u>\$ 166,236</u>

SCHEDULE 4

Brown County, Kansas
Summary of Receipts and Disbursements - Actual
Agency Funds
Regulatory Basis
For the Year Ended December 31, 2015

	Restated Beginning <u>Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending <u>Cash Balance</u>
Other Funds:				
Taxation and Clearing Accounts	\$ 145,845	\$ 11,159,375	\$ 11,179,632	\$ 125,588
Inmate Account	16,617	43,037	32,775	26,879
Micro Loan Account	75,153	9,147	-	84,300
District Court	40,607	401,721	416,887	25,441
Law Library	33,531	8,299	1,910	39,920
Community Corrections	10,434	33,624	34,099	9,959
Special MVT	34,629	87,896	99,369	23,156
Other Clearing Accounts	<u>10,291,420</u>	<u>25,762,153</u>	<u>24,695,662</u>	<u>11,357,911</u>
Total Agency Funds	<u>\$ 10,648,236</u>	<u>\$ 37,505,252</u>	<u>\$ 36,460,334</u>	<u>\$ 11,693,154</u>

See independent auditor's report on the financial statements.